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Government of Kerala
2025

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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram, Tuesday

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16th December 2025
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1st Dhanu 1201
1947 അഗ്രഹായനം 25
25th Agrahayana 1947

നമ്പർ
No. 4211

GOVERNMENT OF KERALA

Taxes (J) Department

NOTIFICATION

G.O.(P)No.200/2025/TAXES. *Dated, Thiruvananthapuram, 15th December, 2025*
29th Vrischikam, 1201

S. R. O. No. 1358/2025

In exercise of the powers conferred by section 69 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala hereby make the following rules further to amend the Kerala Manufacture and Sale of Stamp Rules, 1960 issued by notification under G1-13823/59- 4/RD dated 10th August, 1960 and published in the Kerala Gazette No.33 dated 16th August 1960, namely;-

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RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Manufacture and Sale of Stamp (Amendment) Rules, 2025.

(2) They shall come into force at once.

2. *Amendment of the Rules* . - In the Kerala Manufacture and Sale of Stamp Rules, 1960,-

(1) for rule 43, the following rule shall be substituted, namely :-

"43. *Particulars of sale to be endorsed on stamp paper and entered in Forms III and IV*.- (1) Every ex-officio vendor selling stamps to any person not a licensed vendor and every licensed vendor shall write in his own hand-writing at the bottom left half of the front sheet of every stamp paper which he sells, the serial number beginning with the first stamped paper sold in the financial year and ending with the last, the date of sale, the name and residence of the purchaser and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also and the value of the stamps in full in words and his own ordinary signature; at the same time ex-officio, vendors shall make corresponding entries in Form IV and licensed vendors in Form III.

2) Once the Form III is completely used by the licensed stamp vendor, it shall be returned to the Treasury Stamp Depot concerned along with request for a new one. When the vendor license is expired or suspended or surrendered or terminated the register being used shall be returned to the Treasury or Stamp Depot where the license is attached, at the earliest. If a licensed vendor dies while in service, the register shall be seized from his office with the help of revenue authorities under intimation to the license issuing authority, if the register is not available otherwise.";

(2) in rule 53, for third sentence the following shall be substituted, namely:-

"When a new register (Form III) is issued, the return details of the register received back from the vendor after completion of use shall be recorded on its first page with the signature of the issuing officer.";

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(3) after rule 53, the following rule shall be inserted, namely:

"*53A. Preservation and destruction of stock register*.- (1) The stock register including Form III shall be preserved for twenty years. The preservation period of twenty years shall be calculated from the period of last entry in the register.

(2) After the completion of the period specified in sub-rule (1), for destructing such register sanction shall be obtained from the Deputy Director of Treasuries, in case of district treasuries and district stamp depots and in case of stamp depots sanction of the District Treasury Officer shall be obtained. The sanction shall be issued with the concurrence of the Accountant General."

By order of the Governor,

K R JYOTHILAL
Additional Chief Secretary to Government

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Currently there is no provision in the Kerala Manufacture and Sale of Stamp Rules, 1960 regarding the time limit of preservation of Vendors' Naalvazhy Register (Form III) which is received back from the vendors. An ambiguity is existing its disposal among treasuries. Moreover, the rule does not contain provisions regarding the return of Vendor's Naalvazhy Register to the treasury. The Government examined the matter in detail and decided to make suitable amendment in the said rules.

This notification is intended to achieve the above object

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